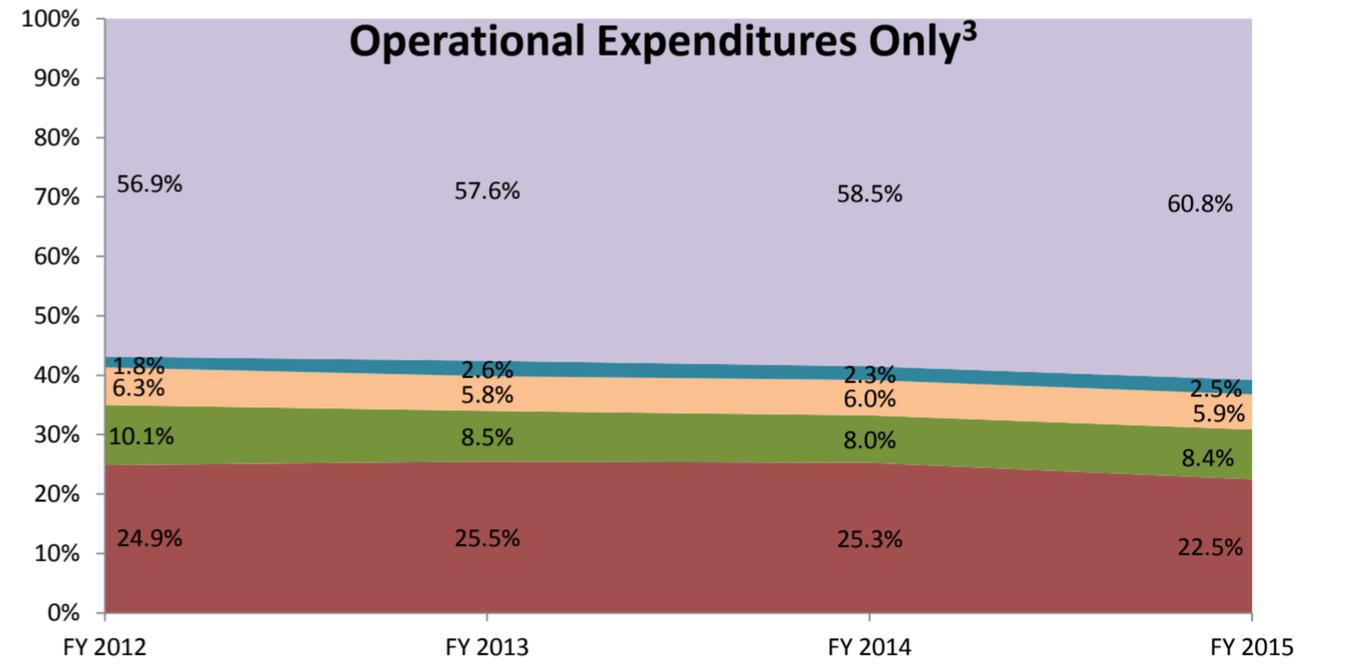
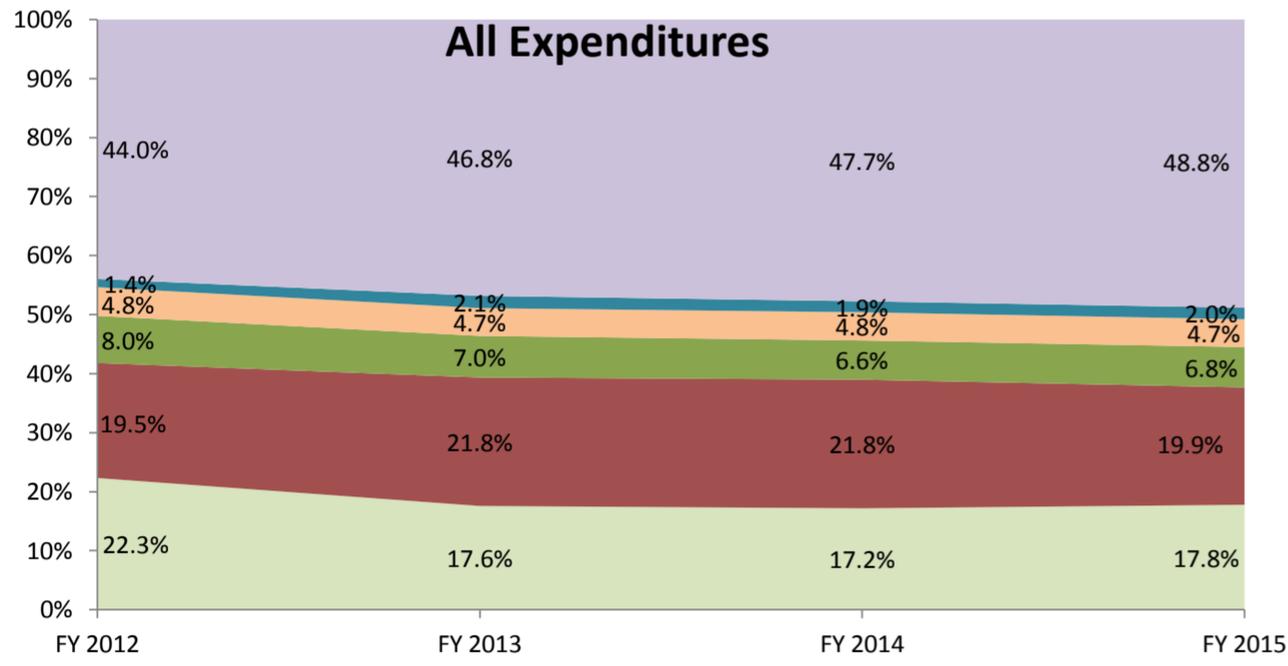


School Corporation Expenditures by Account
Biannual Financial Report Data
Oregon-Davis School Corp (7495)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,719,400	50.3%	\$3,487,812	48.5%	\$3,327,907	44.0%	\$3,637,207	46.8%	\$3,623,684	47.7%	\$4,022,292	48.8%
Student Instructional Support	\$465,275	6.3%	\$460,198	6.4%	\$473,005	6.2%	\$527,763	6.8%	\$503,862	6.6%	\$548,242	6.7%
Total	\$4,184,675	56.6%	\$3,948,010	54.9%	\$3,800,912	50.2%	\$4,164,970	53.6%	\$4,127,546	54.4%	\$4,570,534	55.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,671,356	22.6%	\$1,882,139	26.1%	\$2,080,021	27.5%	\$2,238,776	28.8%	\$2,158,405	28.4%	\$2,201,714	26.7%
Non Operational	\$1,534,148	20.8%	\$1,367,471	19.0%	\$1,689,956	22.3%	\$1,366,236	17.6%	\$1,304,414	17.2%	\$1,464,970	17.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,205,505	43.4%	\$3,249,611	45.1%	\$3,769,977	49.8%	\$3,605,012	46.4%	\$3,462,819	45.6%	\$3,666,685	44.5%

Grand Total	\$7,390,179	\$7,197,621	\$7,570,889	\$7,769,982	\$7,590,365	\$8,237,219
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- Non Operational
 - Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement
- Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Oregon-Davis School Corp (7495)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$11,535	\$15,506	\$14,696	NA	27.4%	-5.2%
11050 Regular Programs	Full Day Kindergarten	\$4,955	\$174,472	\$126,806	\$58,401	1078.7%	-66.5%	-53.9%
11100 Regular Programs	Elementary	\$904,250	\$1,106,437	\$861,233	\$1,055,525	16.7%	-4.6%	22.6%
11300 Regular Programs	High School	\$828,226	\$1,161,654	\$1,085,657	\$1,273,285	53.7%	9.6%	17.3%
11350 Regular Programs	High School - Academic Honors Diploma	\$7,400	\$0	\$0	\$0	NA	NA	NA
11420 Regular Programs	Vocational Education - Agriculture B	\$30,951	\$46,448	\$38,947	\$47,463	53.3%	2.2%	21.9%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$51,294	\$59,219	\$53,515	\$58,036	13.1%	-2.0%	8.4%
11470 Regular Programs	Vocational Education - Business Education	\$0	\$0	\$17,664	\$41,776	NA	NA	136.5%
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$2,644	\$3,101	\$3,234	\$3,239	22.5%	4.5%	0.2%
11630 Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$14,298	\$85,096	NA	NA	495.2%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$10,732	\$24,852	\$34,448	\$19,155	78.5%	-22.9%	-44.4%
12420 Special Programs	Emotional Disabilities - All Others	\$0	\$0	\$57,917	\$49,197	NA	NA	-15.1%
12510 Special Programs	Culturally Different - Communication Disorders	\$0	\$449	\$18	\$281	NA	-37.3%	1456.9%
12520 Special Programs	Culturally Different - Compensatory	\$68,878	\$136,721	\$270,997	\$175,822	155.3%	28.6%	-35.1%
12610 Special Programs	Learning Disability	\$33,655	\$25,102	\$195,736	\$204,999	509.1%	716.7%	4.7%
12710 Special Programs	Equal Opportunity At Risk	\$51,524	\$71,497	\$35,117	\$33,847	-34.3%	-52.7%	-3.6%
12900 Special Programs	Other Special Programs	\$1,434	\$7,911	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$0	\$0	\$5,640	\$6,387	NA	NA	13.2%
14300 Summer School Programs	High School	\$2,771	\$0	\$5,366	\$0	NA	NA	NA
16200 Remediation	Preventive Remediation	\$51,100	\$57,629	\$57,784	\$39,830	-22.1%	-30.9%	-31.1%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$6,997	\$9,836	\$6,865	NA	-1.9%	-30.2%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$226,278	\$384,515	\$101,862	\$214,892	-5.0%	-44.1%	111.0%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$4,939	\$14,472	\$59,717	\$63,143	1178.4%	336.3%	5.7%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$12,306	\$356,900	\$341,563	NA	2675.6%	-4.3%
22220 Instruction	Library/Media Services - School Library	\$48,560	\$67,245	\$41,034	\$39,424	-18.8%	-41.4%	-3.9%
22230 Instruction	Library/Media Services - Audiovisual	\$4,985	\$6,786	\$2,141	\$2,374	-52.4%	-65.0%	10.9%
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$2,216	\$52,757	\$3,420	\$10,053	353.8%	-80.9%	193.9%
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$0	\$10,227	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$46,982	\$0	\$1,474	\$0	NA	NA	NA
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$49,731	\$50,009	NA	NA	0.6%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$73,429	\$20,587	\$65,654	\$57,650	-21.5%	180.0%	-12.2%
25525 Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$5,737	NA	NA	NA
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$4,966	\$16,234	\$44,988	\$44,309	792.3%	172.9%	-1.5%
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$14,044	\$12,434	\$2,757	\$2,064	-85.3%	-83.4%	-25.1%
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$4,392	\$3,444	\$1,873	\$5,820	32.5%	69.0%	210.8%
25590 Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$1,350	\$3,010	\$2,414	\$1,125	-16.7%	-62.6%	-53.4%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$144,759	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$2,626,713	\$3,487,812	\$3,623,684	\$4,022,292	53.1%	15.3%	11.0%
Student Instructional Support								
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$4,145	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$20,433	\$19,276	\$38,233	\$37,051	81.3%	92.2%	-3.1%
21290 Students	Guidance Services - Other Guidance Services	\$300	\$0	\$0	\$0	NA	NA	NA
21320 Students	Health Services - Medical Services	\$0	\$2,289	\$0	\$0	NA	NA	NA
21340 Students	Health Services - Nurse Services	\$21,790	\$21,144	\$45,556	\$47,885	119.8%	126.5%	5.1%
21410 Students	Psychological Services - Service Area Direction	\$0	\$0	\$0	\$13,954	NA	NA	NA
21430 Students	Psychological Services - Psychological Counseling	\$0	\$0	\$12,784	\$18,486	NA	NA	44.6%
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$27,423	\$30,671	NA	NA	11.8%
21810 Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$12,510	\$12,607	NA	NA	0.8%
24100 School Administration	Office of The Principal	\$256,771	\$417,489	\$342,994	\$372,516	45.1%	-10.8%	8.6%
24900 School Administration	Other Support Services - School Admin.	\$0	\$0	\$20,217	\$15,073	NA	NA	-25.4%
Student Instructional Support Total		\$299,294	\$460,198	\$503,862	\$548,242	83.2%	19.1%	8.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Oregon-Davis School Corp (7495)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,057	\$13,537	\$11,494	\$11,184	1.2%	-17.4%	-2.7%
23150	General Administration	Board of Education - Legal Services	\$11,524	\$12,937	\$19,500	\$19,500	69.2%	50.7%	0.0%
23160	General Administration	Board of Education - Promotion Expenses	\$1,729	\$3,133	\$5,422	\$1,877	8.6%	-40.1%	-65.4%
23190	General Administration	Board of Education - Other Governing Body Services	\$3,245	\$6,894	\$15,229	\$12,397	282.0%	79.8%	-18.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$178,050	\$292,438	\$209,502	\$242,899	36.4%	-16.9%	15.9%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$1,190	\$75	NA	NA	-93.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,955	\$29,862	\$14,372	\$10,316	73.2%	-65.5%	-28.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$27,843	\$26,197	NA	NA	-5.9%
25150	Central Services	Fiscal Services - Payroll Services	\$1,695	\$1,830	\$20,988	\$21,424	1164.0%	1070.7%	2.1%
25160	Central Services	Fiscal Services - Financial Accounting	\$1,695	\$1,830	\$27,823	\$28,059	1555.4%	1433.3%	0.8%
25170	Central Services	Fiscal Services - Internal Auditing	\$3,097	\$18,275	\$9,651	\$9,838	217.7%	-46.2%	1.9%
25180	Central Services	Fiscal Services - Property Accounting	\$450	\$450	\$540	\$540	20.0%	20.0%	0.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,125	\$1,171	(\$4)	\$12	-98.9%	-99.0%	NA
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$17,085	\$17,022	NA	NA	-0.4%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$710	\$1,250	\$1,700	\$1,837	158.8%	47.0%	8.1%
25600	Central Services	Public Information Services	\$0	\$0	\$11,862	\$38,726	NA	NA	226.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$11,124	\$935	\$300	NA	-97.3%	-67.9%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$5,684	\$106,081	\$111,536	NA	1862.2%	5.1%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$1,476	\$8,637	NA	NA	485.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$161	\$562	\$0	\$38	-76.3%	-93.2%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$700	\$900	\$900	\$900	28.6%	0.0%	0.0%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$453,773	\$590,369	\$579,823	\$542,438	19.5%	-8.1%	-6.4%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$2,633	\$3,706	\$3,051	\$7,296	177.1%	96.9%	139.1%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$9,174	\$9,111	\$12,317	\$781	-91.5%	-91.4%	-93.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$675	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$656	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$180	\$2,627	\$782	\$481	166.8%	-81.7%	-38.5%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$18,700	\$36,129	NA	NA	93.2%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$92,228	\$49,483	\$80,554	\$77,156	-16.3%	55.9%	-4.2%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$2,130	\$0	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$0	\$0	\$0	\$10,227	NA	NA	NA
27100	Student Transportation	Vehicle Operation	\$90,689	\$174,211	\$261,111	\$268,027	195.5%	53.9%	2.6%
27200	Student Transportation	Monitoring Services	\$0	\$5,704	\$7,459	\$1,377	NA	-75.8%	-81.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$105,427	\$147,201	\$215,195	\$156,631	48.6%	6.4%	-27.2%
27400	Student Transportation	Purchase of School Buses	\$106,120	\$149,129	\$110,000	\$168,366	58.7%	12.9%	53.1%
27500	Student Transportation	Insurance on Buses	\$15,160	\$14,868	\$21,651	\$18,953	25.0%	27.5%	-12.5%
27600	Student Transportation	Insurance on Pupils	\$0	\$510	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$0	\$2,742	\$496	\$17,269	NA	529.7%	3382.0%
31100	Food Services Operations	Service Area Direction	\$0	\$641	\$485	\$121	NA	-81.2%	-75.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$75,048	\$137,905	\$159,998	\$160,432	113.8%	16.3%	0.3%
31400	Food Services Operations	Food Purchases	\$117,114	\$169,086	\$168,466	\$157,355	34.4%	-6.9%	-6.6%
31900	Food Services Operations	Other Food Services	\$4,700	\$22,969	\$12,598	\$15,360	226.8%	-33.1%	21.9%
Overhead and Operational Total			\$1,294,768	\$1,882,139	\$2,158,405	\$2,201,714	70.0%	17.0%	2.0%
Non Operational									
33200	Category not Specified	Community Recreation	\$1,360	\$1,386	\$325	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$84,962	\$93,795	\$95,643	\$81,186	-4.4%	-13.4%	-15.1%
33930	Other Community Services	Latch Key Kid Program	\$10,232	\$0	\$0	\$0	NA	NA	NA
33990	Other Community Services	Other	\$50	\$333	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$2,577	\$19,005	\$18,112	\$20,461	694.0%	7.7%	13.0%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$251,693	\$258,155	\$92,030	\$50,109	-80.1%	-80.6%	-45.6%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$200	\$385	\$19,023	\$9,539	4669.6%	2377.7%	-49.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
Oregon-Davis School Corp (7495)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$40,655	\$117,259	\$52,582	\$317,075	679.9%	170.4%	503.0%
51100 Principal on Debt Bonds	\$0	\$90,000	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$18,051	\$0	\$0	NA	NA	NA
52200 Interest on Debt Temporary Loans	\$8,481	\$8,032	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,068,169	\$328,000	\$764,285	\$787,497	-26.3%	140.1%	3.0%
53150 Lease Rental Buildings-Interest	\$0	\$422,871	\$208,215	\$198,003	NA	-53.2%	-4.9%
53200 Lease Rental Equipment-Principal	\$0	\$0	\$54,199	\$0	NA	NA	NA
59200 Other Debt Services Obligations Bank Fee	\$15,520	\$0	\$0	\$0	NA	NA	NA
60700 Category not Specified Scholarships	\$1,280	\$10,200	\$0	\$1,100	-14.1%	-89.2%	NA
Non Operational Total	\$1,485,178	\$1,367,471	\$1,304,414	\$1,464,970	-1.4%	7.1%	12.3%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$22,521	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$3,403	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$18,402	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,106	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$147,489	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$20,164	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$35,981	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$6,936	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$12,196	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,176	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$7,878	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$528	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$884,904	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$135,673	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$308,935	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$39,293	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$5,055	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$902	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,066	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$219	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$20,523	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$3,662	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$4,327	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$888	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,684,227	\$0	\$0	\$0	NA	NA	NA